UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

NEW TRAIL CAPITAL,

and : 07-cv-09679 (LAK)

MICHAEL BEER, : RULE 7.1 DISCLOSURE

Plaintiffs,

THE NORTHWEST COMPANY, INC.,

V.

Defendant.

Pursuant to Federal Rule of Civil Procedure 7.1 (formerly Local General Rule 1.9) and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant The Northwest Company, Inc. (a private nongovernmental party) certifies that the following are corporate parents, affiliates, and/or subsidiaries of said party, which are publicly held: None.

Dated: New York, New York December 10, 2007

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